

# La Villa ISD

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Budget for the 2022-2023 School Year & Adoption of  
Proposed Tax Rate  
June 20, 2022



# 2022 -2023 Proposed Tax Rate

## NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The La Villa ISD will hold a public meeting at 6:30 PM, June 20, 2022 in La Villa ISD, Multipurpose Building, 500 E 9th St, La Villa, TX 78562. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

Maintenance Tax	\$1.0187/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.4290/\$100 (proposed rate to pay bonded indebtedness)

**Comparison of Proposed Rates with Last Year's Rates**

	<b><u>Maintenance &amp; Operations</u></b>	<b><u>Interest &amp; Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
<b>Last Year's Rate</b>	\$1.0187	\$0.4290	\$1.4477	\$3,085	\$12,404
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$1.0661	\$0.4290	\$1.4951	\$4,077	\$12,627
<b>Proposed Rate</b>	\$1.0187	\$0.4290	\$1.4477	\$3,830	\$12,796

\*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

# Funding Elements

LA VILLA ISD  
108-914

Funding Elements		HB 3	HB 1525	SB 1
Students		2020-21	2021-22	2022-23
1.	Refined Average Daily Attendance (ADA)	537.546	465.475	467.100
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	485.097	379.335	385.201
3.	Special Education FTEs	6.236	6.975	6.639
4.	Career & Technology FTEs	46.213	79.165	75.260
5.	WADA (Weighted Average Daily Attendance)	1,038.586	976.255	966.094

53.	<b>TOTAL FSP/ASF STATE AID</b>	\$6,667,989	\$6,158,499	\$6,091,031
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# Program Intent Codes Allotments

Tier I Subchapter B & C Allotments		2020-21	2021-22	2022-23	Variance 2022 vs. 2023
19.	11-Regular Program Allotment 48.051	\$2,988,198	\$2,336,702	\$2,372,837	<b>-\$36,135</b>
20.	Small and Mid-size Allotment 48.101	\$1,332,561	\$1,141,039	\$1,152,906	<b>-\$11,867</b>
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$400,594	\$527,176	\$500,521	<b>\$26,655</b>
22.	37-Dyslexia Allotment 48.103	\$46,816	\$46,816	\$46,816	
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$906,767	\$831,369	\$802,417	<b>\$28,952</b>
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$57,611	\$42,100	\$40,043	<b>\$2,057</b>
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$384,307	\$956,379	\$907,684	<b>\$48,695</b>
	21-Gifted & Talented Allotment 48.109	N/A	\$9,966	\$10,001	<b>-\$35</b>
26.	11-Public Education Grant 48.107	\$577	\$0	\$0	
27.	36-Early Education Allotment 48.108	\$112,935	\$89,402	\$85,117	<b>\$4,285</b>
28.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$28,000	\$26,000	\$26,000	
29.	Fast Growth Allotment 48.111	\$132,451	\$0	\$0	
30.	Teacher Incentive Allotment 48.112	\$0	\$0	\$0	
31.	Mentor Program Allotment 48.114	\$0	\$0	\$0	
32.	School Safety Allotment 42.168	\$5,225	\$4,524	\$4,540	<b>-\$16</b>

2022 -2023

La Villa ISD

Budget

La Villa Independent School District

2022-2023

Proposed Expenditures- Child Nutrition Program - Fund 101

Revenue / Appropriation / Balance Report By Fund  
Using NY Recommended

<u>Fund</u>	<u>Description</u>	<u>Estimated Revenues</u>	<u>Appropriations</u>	<u>Fund Balances</u>	<u>Projected Change in Fund Balance</u>
101/3	FOOD SERVICE	594,655.00	482,819.00	0.00	111,836.00
	<b>Totals</b>	<b>594,655.00</b>	<b>482,819.00</b>	<b>0.00</b>	<b>111,836.00</b>

**Expenditure Report By Function / Major Object  
Using NY Recommended**

<b>Func</b>	<b>Description</b>	<b>Payroll Costs 6100</b>	<b>Contracted Services 6200</b>	<b>Supplies &amp; Materials 6300</b>	<b>Other Oper Expenses 6400</b>	<b>Debt Service 6500</b>	<b>Capital Outlay 6600</b>	<b>Other Uses 8900</b>	<b>Total</b>
<b>101/3</b>	<b>FOOD SERVICE</b>								
35	FOOD SERVICE	279,542	15,725	180,006	7,546	0	0	0	482,819
<b>Totals 101/3</b>		<b>279,542</b>	<b>15,725</b>	<b>180,006</b>	<b>7,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>482,819</b>
	<b>Final Totals</b>	<b>279,542</b>	<b>15,725</b>	<b>180,006</b>	<b>7,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>482,819</b>



**La Villa Independent School District**  
**2022-2023**  
**Proposed Expenditures- General Fund - Fund 199**

**Revenue / Appropriation / Balance Report By Fund**  
**Using NY Recommended**

<u>Fund</u>	<u>Description</u>	<u>Estimated Revenues</u>	<u>Appropriations</u>	<u>Fund Balances</u>	<u>Projected Change in Fund Balance</u>
199/3	GENERAL FUND	7,791,066.00	7,790,415.00	0.00	651.00
	<b>Totals</b>	<b>7,791,066.00</b>	<b>7,790,415.00</b>	<b>0.00</b>	<b>651.00</b>

**Expenditure Report By Function / Major Object  
Using NY Recommended**

<b>Func Description</b>	<b>Payroll Costs 6100</b>	<b>Contracted Services 6200</b>	<b>Supplies &amp; Materials 6300</b>	<b>Other Oper Expenses 6400</b>	<b>Debt Service 6500</b>	<b>Capital Outlay 6600</b>	<b>Other Uses 8900</b>	<b>Total</b>
<b>199/3 GENERAL FUND</b>								
00		0	0	0	0	0	17,945	17,945
11 INSTRUCTION	2,783,010	139,419	118,727	54,336	0	19,143	0	3,114,635
12 INSTRUCTION-	111,982	3,537	3,068	0	0	8,800	0	127,387
13 CURRICULUM-	169,334	26,204	6,104	1,400	0	0	0	203,042
21 INSTRUCTIONAL	0	0	3,100	0	0	0	0	3,100
23 SCHOOL	448,447	0	11,478	8,350	0	0	0	468,275
31 GUIDANCE	198,763	1,000	3,800	3,645	0	0	0	207,208
33 HEALTH SERVICES	97,046	1,436	2,618	880	0	0	0	101,980
34 PUPIL	64,510	15,600	44,750	16,800	0	89,868	0	231,528
35 FOOD SERVICE	8,715	0	0	0	0	0	0	8,715
36 CO-CURRICULUM	203,338	50,129	64,392	120,162	0	4,800	0	442,821
41 GENERAL	421,036	173,329	20,855	229,493	0	0	0	844,713
51 PLANT	563,298	377,102	70,800	152,200	0	0	0	1,163,400
52 SECURITY /	126,785	2,708	0	0	0	0	0	129,493
53 DATA PROCESSING	112,675	123,209	15,006	4,250	0	0	0	255,140
61 COMMUNITY	20,278	0	2,750	10,438	0	0	0	33,466
71 DEBT SERVICE	0	0	0	0	258,567	0	0	258,567
93 PAYMENTS TO	0	0	0	165,000	0	0	0	165,000
99 GENERIC	0	14,000	0	0	0	0	0	14,000
<b>Totals 199/3</b>	<b>5,329,217</b>	<b>927,673</b>	<b>367,448</b>	<b>766,954</b>	<b>258,567</b>	<b>122,611</b>	<b>17,945</b>	<b>7,790,415</b>
<b>Final Totals</b>	<b>5,329,217</b>	<b>927,673</b>	<b>367,448</b>	<b>766,954</b>	<b>258,567</b>	<b>122,611</b>	<b>17,945</b>	<b>7,790,415</b>

La Villa Independent School District

2022-2023

Proposed Expenditures- Debt Service Fund - Fund 511

Revenue / Appropriation / Balance Report By Fund  
Using NY Recommended

<u>Fund</u>	<u>Description</u>	<u>Estimated Revenues</u>	<u>Appropriations</u>	<u>Fund Balances</u>	<u>Projected Change in Fund Balance</u>
511/3	DEBT SERVICE FUND	784,920.00	784,877.00	0.00	43.00
	<b>Totals</b>	<b>784,920.00</b>	<b>784,877.00</b>	<b>0.00</b>	<b>43.00</b>

**Expenditure Report By Function / Major Object  
Using NY Recommended**

<b>Func</b>	<b>Description</b>	<b>Payroll Costs 6100</b>	<b>Contracted Services 6200</b>	<b>Supplies &amp; Materials 6300</b>	<b>Other Oper Expenses 6400</b>	<b>Debt Service 6500</b>	<b>Capital Outlay 6600</b>	<b>Other Uses 8900</b>	<b>Total</b>	
<b>511/3</b>	<b>DEBT SERVICE FUND</b>									
71	DEBT SERVICE		0	0	0	0	784,877	0	0	784,877
<b>Totals 511/3</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>784,877</b>	<b>0</b>	<b>0</b>	<b>784,877</b>
	<b>Final Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>784,877</b>	<b>0</b>	<b>0</b>	<b>784,877</b>